Form 1023 Checklist
(Revised December 2017)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note: Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- Assemble the application and materials in this order.
  - Form 1023 Checklist
  - Form 2848, Power of Attorney and Declaration of Representative (if filing)
  - Form 8821, Tax Information Authorization (if filing)
  - Expedite request (if requesting)
  - Application (Form 1023 and Schedules A through H, as required)
  - Articles of organization
  - Amendments to articles of organization in chronological order
  - Bylaws or other rules of operation and amendments
  - Documentation of nondiscriminatory policy for schools, as required by Schedule B
  - Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation (if filing)
  - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.

- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.

- Employer Identification Number (EIN)

- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
  - You must provide specific details about your past, present, and planned activities.
  - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
  - Describe your purposes and proposed activities in specific easily understood terms.
  - Financial information should correspond with proposed activities.

- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
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</tbody>
</table>
☑ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
  • Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) Page 1 para 3
  • Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law Page 3 para 10

☑ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
  • Signature at Part XI of Form 1023.

☑ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
201 West Rivercenter Boulevard
Covington, KY 41011
Form 2848
Department of the Treasury
Internal Revenue Service

Power of Attorney
and Declaration of Representative

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

Part I Power of Attorney

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Ideas Beyond Borders, Inc.
244 Fifth Avenue, Suite 2594
New York, NY 10001

Taxpayer identification number(s)

CAF No. ____________________________

Daytime telephone number

(646) 580-1358

Taxpayer must sign and date this form on  page 2, Part II.

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Katherine C. Hughes
Cleary Gottlieb Steen & Hamilton LLP
One Liberty Plaza, New York, NY 10006

Check if to be sent copies of notices and communications ☑

Name and address

Cleary Gottlieb Steen & Hamilton LLP
One Liberty Plaza, New York, NY 10006

Check if to be sent copies of notices and communications ☑

Name and address

Cleary Gottlieb Steen & Hamilton LLP
One Liberty Plaza, New York, NY 10006

Check if to be sent copies of notices and communications ☑

(Rev. January 2018)

Caution: IRS sends notices and communications to only two representatives.

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5a, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number

(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable) (see instructions)

Application for Recognition of Exemption under § 501(c)(3)

1023

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Use Not Recorded on CAF.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Authorize disclosure to third parties;
☐ Substitute or add representative(s);
☐ Sign a return;
☐ Other acts authorized:

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 11980J

Form 2848 (Rev. 1-2018)
b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ▶ □

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Faisal Al-Mutar

Date
Signature

Executive Director of Ideas Beyond Borders, Inc.
Title (if applicable)

Print Name

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

• I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
• I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
• I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
• I am one of the following:
  a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  b. Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  d. Officer—a bona fide officer of the taxpayer organization.
  e. Full-Time Employee—a full-time employee of the taxpayer.
  f. Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  h. Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
  k. Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See Instructions for Part II for additional information and requirements.
  r. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

<table>
<thead>
<tr>
<th>Designation—Insert above letter (a-t).</th>
<th>Licensing jurisdiction (State or other licensing authority if applicable)</th>
<th>Bar, license, certification, registration, or enrollment number (if applicable)</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>New York</td>
<td>Reg. No. 4710349</td>
<td>Katherine Hagen</td>
<td>11/18/2019</td>
</tr>
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Form 2848 (Rev. 1-2018)
Form 1023

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

► Do not enter social security numbers on this form as it may be made public.
► Go to www.irs.gov/Form1023 for instructions and the latest information.

Use the instructions to complete this application and for a definition of all bold items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I – XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

<table>
<thead>
<tr>
<th>Part</th>
<th>Identification of Applicant</th>
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<tbody>
<tr>
<td>1</td>
<td>Full name of organization (exactly as it appears in your organizing document)</td>
</tr>
<tr>
<td>3</td>
<td>Mailing address (Number and street) (see instructions)</td>
</tr>
<tr>
<td>244 Fifth Avenue</td>
<td>2594</td>
</tr>
<tr>
<td>New York, NY 10001</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Primary contact (officer, director, trustee, or authorized representative)</td>
</tr>
<tr>
<td>a Name: Faisal Saeed Al Mutar</td>
<td>b Phone: (646) 580 - 1358</td>
</tr>
<tr>
<td>8</td>
<td>Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If “Yes,” provide the person’s name, the name and address of the person’s firm, the amounts paid or promised to be paid, and describe that person’s role.</td>
</tr>
<tr>
<td>9a Organization’s website: <a href="http://www.ideasbeyondborders.org">www.ideasbeyondborders.org</a></td>
<td>b Organization’s email: (optional) <a href="mailto:Contact@ideasbeyondborders.org">Contact@ideasbeyondborders.org</a></td>
</tr>
<tr>
<td>10</td>
<td>Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If “Yes,” explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.</td>
</tr>
<tr>
<td>11</td>
<td>Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)</td>
</tr>
<tr>
<td>12</td>
<td>Were you formed under the laws of a foreign country? If “Yes,” state the country.</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 17133K

Form 1023 (Rev. 12-2017)
Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. DO NOT file this form unless you can check “Yes” on lines 1, 2, 3, or 4.

1 Are you a corporation? If “Yes,” attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.

2 Are you a limited liability company (LLC)? If “Yes,” attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application.

3 Are you an unincorporated association? If “Yes,” attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

4a Are you a trust? If “Yes,” attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.
   b Have you been funded? If “No,” explain how you are formed without anything of value placed in trust.

5 Have you adopted bylaws? If “Yes,” attach a current copy showing date of adoption. If “No,” explain how your officers, directors, or trustees are selected.

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language.

Location of Purpose Clause (Page, Article, and Paragraph): Page 1 paragraph 3

2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
   b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph).
      Do not complete line 2c if you checked box 2a. Page 3 paragraph 10
   c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

Part IV Narrative Description of Your Activities

Using an attachment, describe your past, present, and planned activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter “none” if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Mailing address</th>
<th>Compensation amount (annual actual or estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faisal Al-Mutar</td>
<td>Executive Director, Board Chair</td>
<td>244 Fifth Ave, Suite 2594 New York, NY 10001</td>
<td>$120,000</td>
</tr>
<tr>
<td>Daniel Johnson</td>
<td>Treasurer, Board Member</td>
<td>118 Huntington Ave #1802 Boston, MA 02116</td>
<td>$0</td>
</tr>
<tr>
<td>Aaron Louis</td>
<td>Board Member, Vice Chair</td>
<td>1700 42nd Street Queens, NY</td>
<td>$0</td>
</tr>
<tr>
<td>Michael Trollan</td>
<td>Board Member</td>
<td>244 Fifth Avenue, Suite 200 New York, NY 10001</td>
<td>$0</td>
</tr>
</tbody>
</table>
**Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)**

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than $50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Mailing address</th>
<th>Compensation amount (annual actual or estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Melissa Chen</td>
<td>Managing Director</td>
<td>244 Fifth Ave, Suite 2594 New York, NY 10001</td>
<td>$85,000</td>
</tr>
</tbody>
</table>

The following “Yes” or “No” questions relate to past, present, or planned relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2a Are any of your officers, directors, or trustees related to each other through family or business relationships? If “Yes,” identify the individuals and explain the relationship.  
   ☑ Yes ☐ No

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If “Yes,” identify the individuals and describe the business relationship with each of your officers, directors, or trustees.  
   ☑ Yes ☐ No

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If “Yes,” identify the individuals and explain the relationship.  
   ☐ Yes ☑ No

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.  
   ☐ Yes ☑ No

b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through common control? If “Yes,” identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement.  
   ☑ Yes ☐ No

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer “Yes” to all the practices you use.

   a Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy?  
      ☑ Yes ☐ No

   b Do you or will you approve compensation arrangements in advance of paying compensation?  
      ☑ Yes ☐ No

   c Do you or will you document in writing the date and terms of approved compensation arrangements?  
      ☑ Yes ☐ No
Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements?  Yes  No

e Do you or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services?  Yes  No

f Do you or will you record in writing both the information on which you relied to base your decision and its source?  Yes  No

g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is reasonable for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

5a Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c.

b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.

b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than $50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation.

7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine that you pay no more than fair market value. Attach copies of any written contracts or other agreements relating to such purchases.

b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine that you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales.

8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f.

b Describe any written or oral arrangements that you made or intend to make.

c Identify with whom you have or will have such arrangements.

d Explain how the terms are or will be negotiated at arm's length.

e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.

f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f.
Part V  Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b Describe any written or oral arrangements you made or intend to make.
c Identify with whom you have or will have such arrangements.
d Explain how the terms are or will be negotiated at arm's length.
e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI  Your Members and Other Individuals and Organizations That Receive Benefits From You

The following “Yes” or “No” questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to past, present, and planned activities. See instructions.

1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If “Yes,” ☑ Yes ☐ No

describe each program that provides goods, services, or funds to individuals.

1b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If ☑ Yes ☐ No

“Yes,” describe each program that provides goods, services, or funds to organizations.

2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer “Yes,” if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If “Yes,” explain how these related individuals are eligible for goods, services, or funds.

3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If “Yes,” explain how these related individuals are eligible for goods, services, or funds.

Part VII  Your History

The following “Yes” or “No” questions relate to your history. See instructions.

Are you a successor to another organization? Answer “Yes,” if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from profit to nonprofit status. If “Yes,” complete Schedule G.

Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If “Yes,” complete Schedule E.

Part VIII  Your Specific Activities

The following “Yes” or “No” questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to past, present, and planned activities. See instructions.

Do you support or oppose candidates in political campaigns in any way? If “Yes,” explain. ☐ Yes ☑ No

Do you attempt to influence legislation? If “Yes,” explain how you attempt to influence legislation and complete line 2b. If “No,” go to line 3a. ☑ Yes ☐ No

b Have you made or are you making an election to have your legislative activities measured by expenditures by filing Form 5768? If “Yes,” attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If “No,” describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

Do you or will you operate bingo or gaming activities? If “Yes,” describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. ☐ Yes ☑ No

b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If “Yes,” describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm’s length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such arrangements.

c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.
Part VIII  Your Specific Activities (Continued)

4a Do you or will you undertake fundraising? If “Yes,” check all the fundraising programs you do or will conduct. See instructions.

☐ mail solicitations  ☑ phone solicitations
☒ email solicitations  ☑ accept donations on your website
☒ personal solicitations  ☑ receive donations from another organization’s website
☐ vehicle, boat, plane, or similar donations  ☑ government grant solicitations
☒ foundation grant solicitations  ☑ Other

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If “Yes,” describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements.

c Do you or will you engage in fundraising activities for other organizations? If “Yes,” describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements.

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer “Yes” if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor’s contribution account. If “Yes,” describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors.

5 Are you affiliated with a governmental unit? If “Yes,” explain.

☐ Yes  ☑ No

6a Do you or will you engage in economic development? If “Yes,” describe your program.

☐ Yes  ☑ No

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers develop your facilities? If “Yes,” describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees.

☐ Yes  ☑ No

b Do or will persons other than your employees or volunteers manage your activities or facilities? If “Yes,” describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees.

☐ Yes  ☑ No

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm’s length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If “Yes,” describe the activities of these joint ventures in which you participate.

☐ Yes  ☑ No

9a Are you applying for exemption as a childcare organization under section 501(k)? If “Yes,” answer lines 9b through 9d. If “No,” go to line 10.

☐ Yes  ☑ No

b Do you provide childcare so that parents or caretakers of children you care for can be gainfully employed (see instructions)? If “No,” explain how you qualify as a childcare organization described in section 501(k).

☐ Yes  ☑ No

c Of the children for whom you provide childcare, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If “No,” explain how you qualify as a childcare organization described in section 501(k).

☐ Yes  ☑ No

d Are your services available to the general public? If “No,” describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k).

☐ Yes  ☑ No

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If “Yes,” explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.

☐ Yes  ☑ No
Part VIII  Your Specific Activities (Continued)

11 Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If “Yes,” describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution.

12a Do you or will you operate in a foreign country or countries? If “Yes,” answer lines 12b through 12d. If “No,” go to line 13a.
   a Name the foreign countries and regions within the countries in which you operate.
   b Describe your operations in each country and region in which you operate.
   c Describe how your operations in each country and region further your exempt purposes.

13a Do you or will you make grants, loans, or other distributions to organization(s)? If “Yes,” answer lines 13b through 13g. If “No,” go to line 14a.
   b Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
   c Do you have written contracts with each of these organizations? If “Yes,” attach a copy of each contract.
   d Identify each recipient organization and any relationship between you and the recipient organization.
   e Describe the records you keep with respect to the grants, loans, or other distributions you make.
   f Describe your selection process, including whether you do any of the following.
      (i) Do you require an application form? If “Yes,” attach a copy of the form.
      (ii) Do you require a grant proposal? If “Yes,” describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused.
   g Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

14a Do you or will you make grants, loans, or other distributions to foreign organizations? If “Yes,” answer lines 14b through 14f. If “No,” go to line 15.
   b Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
   c Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If “Yes,” list all earmarked organizations or countries.
   d Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If “Yes,” describe how you relay this information to contributors.
   e Do you or will you make pre-grant inquiries about the recipient organization? If “Yes,” describe these inquiries, including whether you inquire about the recipient’s financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.
   f Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If “Yes,” describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.
### Part VIII  Your Specific Activities (Continued)

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>15</strong> Do you have a close connection with any organizations? If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>16</strong> Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>17</strong> Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>18</strong> Are you applying for exemption as a charitable risk pool under section 501(n)? If “Yes,” explain.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>19</strong> Do you or will you operate a school? If “Yes,” complete Schedule B. Answer “Yes,” whether you operate a school as your main function or as a secondary activity.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20</strong> Is your main function to provide hospital or medical care? If “Yes,” complete Schedule C.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>21</strong> Do you or will you provide low-income housing or housing for the elderly or handicapped? If “Yes,” complete Schedule F.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>22</strong> Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If “Yes,” complete Schedule H.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Private foundations may use Schedule H to request advance approval of individual grant procedures.
**Part IX Financial Data**

For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
   a. Three years of financial information if you have not completed one tax year, or
   b. Four years of financial information if you have completed one tax year. See instructions.

2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

### A. Statement of Revenues and Expenses

<table>
<thead>
<tr>
<th>Type of revenue or expense</th>
<th>Current tax year</th>
<th>3 prior tax years or 2 succeeding tax years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) From 1/1/17</td>
<td>(b) From 1/1/18 To 12/31/18</td>
</tr>
<tr>
<td></td>
<td>(e) Provide Total for (a) through (d)</td>
<td></td>
</tr>
<tr>
<td>1 Gifts, grants, and contributions received</td>
<td>1,140,000</td>
<td>1,549,000</td>
</tr>
<tr>
<td>2 Membership fees received</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3 Gross investment income</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4 Net unrelated business income</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5 Taxes levied for your benefit</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8 Total of lines 1 through 7</td>
<td>1,140,000</td>
<td>1,549,000</td>
</tr>
<tr>
<td>9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>10 Total of lines 8 and 9</td>
<td>1,140,000</td>
<td>1,549,000</td>
</tr>
<tr>
<td>11 Net gain or loss on sale of capital assets (attach schedule and see instructions)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>12 Unusual grants</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>13 Total Revenue</td>
<td>Add lines 10 through 12</td>
<td>1,140,000</td>
</tr>
<tr>
<td>14 Fundraising expenses</td>
<td>44,250</td>
<td>85,000</td>
</tr>
<tr>
<td>15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>16 Disbursements to or for the benefit of members (attach an itemized list)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>17 Compensation of officers, directors, and trustees</td>
<td>210,000</td>
<td>231,000</td>
</tr>
<tr>
<td>18 Other salaries and wages</td>
<td>210,000</td>
<td>415,000</td>
</tr>
<tr>
<td>19 Interest expense</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20 Occupancy (rent, utilities, etc.)</td>
<td>66,458</td>
<td>76,427</td>
</tr>
<tr>
<td>21 Depreciation and depletion</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>22 Professional fees</td>
<td>75,000</td>
<td>82,500</td>
</tr>
<tr>
<td>23 Any expense not otherwise classified, such as program services (attach itemized list)</td>
<td>323,806</td>
<td>659,073</td>
</tr>
<tr>
<td>24 Total Expenses</td>
<td>Add lines 14 through 23</td>
<td>929,514</td>
</tr>
</tbody>
</table>
### Part IX: Financial Data (Continued)

#### B. Balance Sheet (for your most recently completed tax year)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Year End (Whole dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Cash</td>
<td>1</td>
</tr>
<tr>
<td>2 Accounts receivable, net</td>
<td>2</td>
</tr>
<tr>
<td>3 Inventories</td>
<td>3</td>
</tr>
<tr>
<td>4 Bonds and notes receivable (attach an itemized list)</td>
<td>4</td>
</tr>
<tr>
<td>5 Corporate stocks (attach an itemized list)</td>
<td>5</td>
</tr>
<tr>
<td>6 Loans receivable (attach an itemized list)</td>
<td>6</td>
</tr>
<tr>
<td>7 Other investments (attach an itemized list)</td>
<td>7</td>
</tr>
<tr>
<td>8 Depreciable and depletable assets (attach an itemized list)</td>
<td>8</td>
</tr>
<tr>
<td>9 Land</td>
<td>9</td>
</tr>
<tr>
<td>10 Other assets (attach an itemized list)</td>
<td>10</td>
</tr>
<tr>
<td>11 Total Assets (add lines 1 through 10)</td>
<td>11</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
</tr>
<tr>
<td>12 Accounts payable</td>
<td>12</td>
</tr>
<tr>
<td>13 Contributions, gifts, grants, etc. payable</td>
<td>13</td>
</tr>
<tr>
<td>14 Mortgages and notes payable (attach an itemized list)</td>
<td>14</td>
</tr>
<tr>
<td>15 Other liabilities (attach an itemized list)</td>
<td>15</td>
</tr>
<tr>
<td>16 Total Liabilities (add lines 12 through 15)</td>
<td>16</td>
</tr>
</tbody>
</table>

| Fund Balances or Net Assets                 |                          |                           |
| 17 Total fund balances or net assets        | 17                       | 468,127                   |
| 18 Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17) | 18                       | 468,127                   |

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If “Yes,” explain.

- **Yes**
- **No**

### Part X: Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. See instructions.

1a Are you a private foundation? If “Yes,” go to line 1b. If “No,” go to line 5 and proceed as instructed. If you are unsure, see the instructions.

- **Yes**
- **No**

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If “Yes,” go to line 3. If “No,” go to the signature section of Part XI.

- **Yes**
- **No**

3 Have you existed for one or more years? If “Yes,” attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If “No,” continue to line 4.

- **Yes**
- **No**

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?

- **Yes**
- **No**

5 If you answered “No” to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

   - **a** 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
   - **b** 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
   - **c** 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
   - **d** 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.
I declare under the penalties of perjury that
Here

Please
Sign
Here

Faisal Saeed Al Mutar
Executiv Director

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## Attachments - Table of Contents

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</tr>
</thead>
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<td>Narrative description of activities</td>
</tr>
<tr>
<td>Part V, Item 3a</td>
<td>List of directors, officers and highest-paid employees with qualifications, average hours worked, and duties</td>
</tr>
<tr>
<td>Part V, Item 5a</td>
<td>Conflict of Interest policy</td>
</tr>
<tr>
<td>Part VI, Item 1a-b</td>
<td>Description of programs that provide benefits to individuals</td>
</tr>
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<td>Part VIII, Item 4a</td>
<td>Fundraising programs</td>
</tr>
<tr>
<td>Part VIII, Item 4d</td>
<td>States and jurisdictions in which fundraising is conducted</td>
</tr>
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<td>Part VIII, Item 10</td>
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<td>Operations in foreign countries</td>
</tr>
<tr>
<td>Part VIII, Item 13a-b, d-e, g</td>
<td>Grants, loans, or other distributions to organizations</td>
</tr>
<tr>
<td>Part VIII, Item 14a-b, d-f</td>
<td>Grants, loans, or other distributions to foreign countries</td>
</tr>
<tr>
<td>Part IX, Financial Data</td>
<td></td>
</tr>
</tbody>
</table>
STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

WITNESS my hand and official seal of the Department of State, at the City of Albany, on April 21, 2017.

Brendan W. Fitzgerald
Executive Deputy Secretary of State

Rev. 06/13
CERTIFICATE OF INCORPORATION
OF
IDEAS BEYOND BORDERS, INC.
UNDER SECTION 402 OF THE
NOT-FOR-PROFIT CORPORATION LAW

The undersigned, a natural person of the age of eighteen (18) or over, desiring to form a corporation pursuant to the provisions of the Not-for-Profit Corporation Law of New York, hereby certifies:

(1) The name of the corporation is Ideas Beyond Borders, Inc. (the "Corporation").

(2) The Corporation is a corporation as defined in subparagraph (a)(5) of Section 102 of the New York Not-for-Profit Corporation Law (the "NPCL") and shall be a Charitable Corporation under Section 201 of the NPCL.

(3) The Corporation is formed for charitable purposes within the meaning of section 102(3-B) of the NPCL. The charitable purposes of the Corporation are promoting the free exchange of ideas, defending human rights, and countering violent extremism.

(4) The Corporation is not formed to engage in any activity or for any purpose requiring consent or approval of any state official, department, board, agency or other body. No consent or approval is required.

(5) In furtherance of the foregoing purposes, the Corporation shall have all the general powers enumerated in Section 202 of the NPCL and such other powers as are now or hereafter permitted by law for a corporation organized for the foregoing purposes, including, without limitation, the power to solicit grants and contributions for any corporate purpose and the power to maintain a fund or funds of real and/or personal property in furtherance of such purposes.

(6) Notwithstanding any other provision of these articles, the Corporation is organized exclusively for charitable and educational purposes, and intends at all times to qualify and remain qualified as exempt from federal income tax under Section 501(c)(3) of the Code and, in connection therewith:

   (a) the Corporation shall not, directly or indirectly, engage in or include among its purposes any of the activities mentioned in subparagraphs (a) - (v) of Section 404 of the NPCL;
(b) the Corporation is not formed for and shall not be conducted nor operated for pecuniary profit or financial gain, and no part of its assets, income or profit shall be distributed to or inure to the benefit of any private individual or individuals, provided that nothing herein shall prevent the Corporation from paying reasonable compensation to any person for services rendered to or for the Corporation in furtherance of one or more of its purposes;

(c) no substantial part of the activities of the Corporation shall be devoted to the carrying on of propaganda or otherwise attempting to influence legislation, except to the extent permitted by the Code whether pursuant to an election under Section 501(h) or otherwise, and no part of the activities of the Corporation shall be devoted to participating or intervening in (including the publication or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office; and

(d) the Corporation shall not carry on any other activities not permitted to be carried on (i) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code (or the corresponding provision of any future U.S. Internal Revenue Law) or (ii) by a corporation contributions to which are deductible under section 170(c)(2) of the Code (or the corresponding provision of any future U.S. Internal Revenue Law).

(7) The office of the Corporation shall be located in New York County, State of New York.

(8) The names and addresses of the initial Directors, each of whom is of full age eighteen or older, are as follows:

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faisal Saeed Al Mutar</td>
<td>244 Fifth Ave #2594, New York, NY</td>
</tr>
<tr>
<td>10001</td>
<td></td>
</tr>
<tr>
<td>Aaron Louis</td>
<td>1700 42nd St, Brooklyn, NY 11204</td>
</tr>
<tr>
<td>Michael Trollan</td>
<td>244 Fifth Ave #200, New York, NY 10001</td>
</tr>
</tbody>
</table>

(9) The Secretary of State of the State of New York is hereby designated as agent of the Corporation upon whom process against the Corporation may be served. The post office address to which the Secretary shall mail a copy of any process against the Corporation served upon her/him is ‘Ideas Beyond Borders, Inc., c/o 244 Fifth Ave #2594, New York, NY 10001."
(10) In the event of dissolution of the Corporation, the assets and property of the Corporation remaining after payment of expenses and the satisfaction of all liabilities shall be distributed to organizations that qualify under Section 501(c)(3) of the Code, or corresponding provisions of any subsequent Federal tax laws, or to the Federal government or State or local governments for a public purpose, subject to the approval in accordance with the New York State Not-for-Profit Corporation Law.

IN WITNESS WHEREOF, the undersigned has signed this Certificate and affirmed as true the statements made herein under the penalties of perjury this 19th day of April, 2017.

/s/ Faisal Saeed Al Mutar
Incorporator
Faisal Saeed Al Mutar
Ideas Beyond Borders, Inc.
244 Fifth Ave #2594
New York, NY 10001
CERTIFICATE OF INCORPORATION
OF
IDEAS BEYOND BORDERS, INC.

(Corporation Name)

Under Section 402 of the Not-for-Profit Corporation Law

Rachel DiSalvo, Cleary Gottlieb Steebe & Hamilton LLP

Filer's Name:

One Liberty Plaza

Mailing Address:

New York State: Zip Code: 10006

City: NY

Cust. Ref: 583285100

NOTES:
1. This sample form is provided by the New York State Department of State for filing a certificate of incorporation.
2. This form is designated to satisfy the minimum filing requirements pursuant to the Not-for-Profit Corporation Law. The Division will accept any other form which complies with the applicable statutory provisions.
3. The Division recommends that this legal document be prepared under the guidance of an attorney.
4. The Division does not provide legal, accounting or tax advice.

This certificate must be submitted with a $75 filing fee made payable to the Department of State.
BYLAWS OF
IDEAS BEYOND BORDERS, INC. (THE "CORPORATION")

ARTICLE I
MEMBERS

The Corporation shall have no members.

ARTICLE II
OFFICES

The principal office of the Corporation shall be in New York County, State of New York. The Corporation may also have offices at such other places as the Board of Directors (the "Board") may from time to time determine or the business of the Corporation may require.

ARTICLE III
BOARD OF DIRECTORS

Section 1. Powers and Duties. The Board shall have general power to control and manage the affairs and property of the Corporation subject to applicable law and in accordance with the purposes and limitations set forth in the Certificate of Incorporation and herein.

(a) The Board may:

(i) Appoint and discharge advisors and consultants who have skills necessary or helpful to the Corporation.

(ii) Employ and discharge persons for the furtherance of the purposes of the Corporation.

(iii) Exercise all other powers necessary to manage the affairs and further the purposes of the Corporation in conformity with the Certificate of Incorporation and these Bylaws.

(b) The Board shall:

(i) Direct the President and Treasurer of the Corporation to present at the annual meeting of the Board a financial report, verified by the President and Treasurer or a majority of the Directors, or certified by an independent public accountant or certified public accountant or a firm of such accountants selected by the Board. This report shall be filed with the records of the
Corporation and a copy or abstract thereof entered in the minutes of the proceedings of the annual meeting of the Board.

(ii) Select all Officers for the Corporation and approve the members of any committee appointed by the President.

Section 2. Number. The number of Directors constituting the entire Board shall be not less than three and not more than seven. Subject to such minimum, the number of Directors may be increased or decreased from time to time, by resolution of the Board, but such action by the Board shall require a vote of a majority of the entire Board and no decrease shall shorten the term of any incumbent Director. The “entire Board” shall consist of the number of directors that were elected or appointed as of the most recently held election of directors.

Section 3. Election and Term of Office. The initial Directors shall be the persons named in the Certificate of Incorporation and shall serve until the first annual meeting of the Board. The Directors shall hold office for three year terms; provided, however, that any Director elected to fill an unexpired term (whether resulting from the death, resignation or removal or created by an increase in the number of Directors) shall hold office until the next annual meeting at which the election of Directors is in the regular order of business and until his or her successor is elected or appointed and qualified. Directors may be elected to any number of consecutive terms. To become a Director, a person shall be nominated by a Director and elected by a plurality of the Board.

Section 4. Qualification for Directors. Each Director shall be at least 18 years of age.

Section 5. Removal. Any Director may be removed at any time for cause by a vote of Directors then in office at a regular meeting or special meeting of the Board called for that purpose; provided that there is a quorum of not less than a majority present at such meeting; provided further that at least one week’s notice of the proposed action shall have been given to the entire Board then in office. Missing three consecutive meetings of the Board unless a majority of the Directors has excused such Director from attendance due to extreme circumstance(s) may constitute cause.

Section 6. Resignation. Any Director may resign from the Board at any time. Such resignation shall be made in writing, and shall take effect at the time specified therein, and if no time be specified, at the time of its receipt by the Corporation or the President. The acceptance of a resignation by the Board shall not be necessary to make it effective, but no resignation shall discharge any accrued obligation or duty of a Director.

Section 7. Vacancies and Newly Created Directorships. Any newly created Directorships and any vacancies on the Board arising at any time and from any cause may be filled at any meeting of the Board by a majority of the Directors then in office, regardless of their number. The Directors so elected shall serve until the next annual meeting at which the election of Directors is the
regular order of business and his successor is elected or appointed or qualified. A vacancy in the Board shall be deemed to exist on the occurrence of any of the following:

(a) the death, resignation or removal of any Director;
(b) an increase in the authorized number of Directors by resolution of the Board; or
(c) the failure of the Directors, at any annual or other meeting of Directors at which any one or more Directors are to be elected, to elect the full authorized number of Directors to be voted for at that meeting.

Section 8. Meetings. Meetings of the Board may be held at any place as the Board may from time to time fix. The annual meeting of the Board shall be held in January of each year or at a date, time and place fixed by the Board at such time the Board shall receive an annual report. Other regular meetings of the Board shall be held no less than four times evenly spaced during the year at a time and place fixed by the Board. Special meetings of the Board shall be held whenever called by the President of the Board, the Executive Director or any Director upon written demand of not less than three Directors of the Board, in each case at such time and place as shall be fixed by the person or persons calling the meeting.

Section 9. Notice of Meetings. Regular meetings may be held without notice of the time and place if such meetings are fixed by the Board. Notice of the time and place of the annual meeting, each regular meeting not fixed by the Board and each special meeting of the Board shall be (i) delivered to each Director by e-mail or facsimile at least five (5) days before the day on which the meeting is to be held; or (ii) mailed to each Director, postage prepaid, addressed to him or her at his or her residence or usual place of business (or at such other address as he or she may have designated in a written request filed with the Secretary) at least seven (7) days before the day on which the meeting is to be held. To discuss matters requiring prompt action, notice of special meetings may be sent to each Director by e-mail, facsimile, or telephone, or given personally, no less than forty-eight hours before the time at which such meeting is to be held, unless the meeting must be held within forty-eight hours. Notice of a meeting need not be given to any Director who submits a signed waiver of notice whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to him or her. Waivers of notice sent by email must be able to be reasonably determined to be sent by the Director. No notice need be given of any adjourned meeting.

Section 10. Quorum. Unless a greater proportion is required by law, the quorum shall be a majority of the entire Board.

Section 11. Voting. Except as otherwise provided by law or these Bylaws, at any meeting of the Board at which a quorum is present, the affirmative vote of a majority of the Directors present at the time of the vote shall be the act
of the Board. If at any meeting of the Board there shall be less than a quorum present, the Directors present may adjourn the meeting until a quorum is obtained. Any one or more Directors of the Board or any committee thereof may participate in a meeting of the Board or committee by means of telephone, video conference or similar communications equipment provided that all persons participating in the meeting can hear each other at the same time and can participate in all matters before the board. Participation by such means shall constitute presence in person at a meeting. The following acts of the Board require the affirmative vote of at least two-thirds (2/3) of the entire Board:

(a) a purchase, sale, mortgage or lease of real property of the Corporation if the property constitutes all or substantially all of the assets of the Corporation;

(b) a sale, lease, exchange or other disposition of all or substantially all of the assets of the Corporation; or

(c) an alteration to these Bylaws or Certificate of Incorporation of the Corporation that would increase the quorum requirement to greater than a majority of the entire Board or would increase the vote requirement to greater than a majority of the Board present at the time of the vote.

Section 12. Action by the Board. Any action required or permitted to be taken by the Board or any committee thereof may be taken without a meeting if all Directors of the Board or the committee consent in writing to the adoption of a resolution authorizing the action. Such consent may be written or electronic. If the consent is written, it must be signed by the Director. If the consent is electronic it must be able to be reasonably determined to have been sent by the Director. The resolution and the written consents thereto by the Directors of the Board or committee shall be filed with the minutes of the proceedings of the Board or committee.

Section 13. Compensation. No compensation of any kind shall be paid to any Director for the performance of his or her duties as Director. This shall in no way limit the reimbursement of reasonable expenses incurred in connection with board service. Subject to the Corporation’s Conflicts of Interest Policy provided that there is full disclosure of the terms of such compensation and the arrangement has been determined to be fair and reasonable and approved by the Board, a Director may receive payment for services provided to the Corporation in any capacity separate from his or her responsibilities as a Director.

ARTICLE IV
OFFICERS, EMPLOYEES AND AGENTS

Section 1. Number and Qualifications. The Officers of the Corporation shall be a President, a Secretary, a Treasurer and such other Officers, if any, including one or more Vice Presidents, as the Board may from time to time appoint. One person may hold more than one office in the Corporation except that no one person may hold the offices of President and Secretary. The President shall be a Director of the Corporation and may be an employee of the
Corporation. The other Officers may, but need not, be Directors of the Board. No instrument required to be signed by more than one Officer may be signed by one person in more than one capacity.

Section 2. Election and Term of Office. The Officers of the Corporation shall be elected for a two-year term at the annual meeting of the Board, and each shall continue in office until his or her successor shall have been elected and qualified, or until his or her death, resignation or removal.

Section 3. Employees and Other Agents. The Board may from time to time appoint such employees and other agents as it shall deem necessary, each of whom shall hold office at the pleasure of the Board, and shall have such authority and perform such duties and shall receive such reasonable compensation, if any, as the Board may from time to time determine. To the fullest extent allowed by law, the Board may delegate to any employee or agent any powers possessed by the Board and may prescribe their respective title, terms of office, authorities and duties.

Section 4. Removal. Any Officer, employee or agent of the Corporation may be removed with or without cause by a vote of the majority of the Board.

Section 5. Vacancies. In case of any vacancy in any office, a successor to fill the unexpired portion of the term may be elected by the Board.

Section 6. President: Powers and Duties. The President shall preside at all meetings of the Board and the Executive Committee. The President shall have general supervision of the affairs of the Corporation and shall keep the Board fully informed about the activities of the Corporation. He or she has the power to sign and execute alone in the name of the Corporation all contracts authorized either generally or specifically by the Board, unless the Board shall specifically require an additional signature. The President shall perform all the duties usually incident to the office of the President and shall perform such other duties as from time to time may be assigned by the Board.

Section 7. Vice-President: Powers and Duties. A Vice President shall have such powers and duties as may be assigned to him or her by the Board. In the absence of the President, the Vice President(s), in the order designated by the Board, shall perform the duties of the President.

Section 8. Secretary: Powers and Duties. The Secretary shall keep the minutes of the annual meeting and all meetings of the Board in books provided for that purpose. He or she shall be responsible for the giving and serving of all notices of the Corporation, receiving the annual disclosure statements required by the Corporation’s conflict of interest policy and shall perform all the duties customarily incidental to the office of the Secretary, subject to the control of the Board, and shall perform such other duties as shall from time to time be assigned by the Board.

Section 9. Treasurer: Powers and Duties. The Treasurer shall keep or cause to be kept full and accurate accounts of receipts and disbursements of the Corporation, and shall deposit or cause to be deposited all moneys, evidences of
indebtedness and other valuable documents of the Corporation in the name and to the credit of the Corporation in such banks or depositories as the Board may designate. At the annual meeting, he or she shall render a report of the Corporation's accounts showing in appropriate detail: (a) the assets and liabilities of the Corporation as of a twelve-month fiscal period terminating not more than six months prior to the meeting; (b) the principal changes in assets and liabilities during that fiscal period; (c) the revenues or receipts of the Corporation, both unrestricted and restricted to particular purposes during said fiscal period; and (d) the expenses or disbursements of the Corporation, for both general and restricted purposes during said fiscal period. Such report shall be filed with the minutes of the annual meeting of the Board. The report to the Board may consist of a verified or certified copy of any report by the Corporation to the Internal Revenue Service or the Attorney General of the State of New York which includes the information specified above. The Treasurer shall, at all reasonable times, exhibit the Corporation's books and accounts to any Officer or Director of the Corporation, and whenever required by the Board, render a statement of the Corporation's accounts and perform all duties incident to the position of Treasurer, subject to the control of the Board.

Section 10. Compensation. Any Officer, including any Director serving as an Officer, who is an employee or agent of the Corporation is authorized to receive a reasonable salary or other reasonable compensation for services rendered to the Corporation as an employee or agent when authorized by a majority of the entire Board, and only when so authorized.

Section 11. Sureties and Bonds. In case the Board shall so require, any Officer or agent of the Corporation shall execute for the Corporation a bond in such sum and with such surety or sureties as the Board may direct, conditioned upon the faithful performance of his or her duties to the Corporation and including responsibility for negligence and for the accounting for all property or funds of the Corporation that may come into his or her hands.

ARTICLE V
COMMITTEES

A committee of the Board is one that shall have authority to bind the corporation and shall be composed solely of Directors. There may be committees of the Board, as follows:

(a) Executive Committee. An Executive Committee which shall consist of at least three Directors, one of whom shall be the President of the Board, who shall also serve as chair of the Executive Committee. The other members of the Executive Committee shall be appointed by the President, subject to the approval of the entire Board. The Executive Committee shall have all the authority of the Board except as to the following matters:
the filling of vacancies on the Board or on any committee;

the amendment or repeal of the Bylaws or the adoption of new Bylaws;

the amendment or repeal of any resolution of the Board which by its terms shall not be so amendable or repealable;

the fixing of compensation of the Directors for serving on the Board or any committee;

the election or removal of officers and directors;

the approval of a merger or plan of dissolution;

the authorization of a transaction involving the sale, lease, exchange or other disposition of all or substantially all the assets of the corporation; and

the approval of amendments to the certificate of incorporation.

(b) **Finance Committee.** A Finance Committee which shall consist of at least three (3) Directors, one of whom shall be the Treasurer. The other members of the Finance shall be appointed by the President of the Board, subject to the approval of the Board. The Finance Committee shall advise the Treasurer and the Board in regard to the investments and general fiscal policy of the Corporation.

(c) **Audit Committee.** An Audit Committee, which shall consist of at least three (3) Directors, each of whom is an Independent Director as defined in Article XIV Section 3. The members of the Audit Committee shall be appointed by the President of the Board, subject to the approval of the Board. If required by New York State or federal law, the Committee will annually retain an independent auditor and, upon completion of the audit, review the results of the audit and any related management letter with the independent auditor.

In addition, if required by New York State or federal law, the Committee shall:

(i) review with the independent auditor the scope and planning of the audit prior to the audit’s commencement;

(ii) upon completion of the audit, review and discuss with the independent auditor:
• any material risks and weaknesses in internal controls identified by the auditor;
• any restrictions placed on the scope of the auditor’s activities or access to requested information;
• any significant disagreements between the auditor and management; and
• the adequacy of the corporation’s accounting and financial reporting processes.

(iii) annually consider the performance and independence of the auditor; and
(iv) report on the Committee’s activities to the Board.

(d) **Other Committees of the Board.** The establishment and appointment of any committee not mentioned herein may be accomplished by resolution of the Board at a meeting at which a quorum is present. The members of such committees shall be appointed by the President of the Board, subject to the approval of the Board.

**ARTICLE VI**

**COMMITTEES OF THE CORPORATION**

Section 1. **Powers.** The Board by resolution may appoint from time to time any number of persons as advisors of the Corporation to act as a committee or committees of the Corporation. No such committee shall have the authority to bind the Board. Each advisor shall hold office during the pleasure of the Board and shall have only the obligations as the Board may from time to time determine.

Section 2. **No Compensation.** No advisor to the Corporation shall receive, directly or indirectly, any salary or compensation for any service rendered to the Corporation as a member of a committee of the Corporation, except that the Board may authorize reimbursement of expenditures reasonably incurred on behalf of activities for the benefit of the Corporation.

**ARTICLE VII**

**CONTRACTS, CHECKS, BANK ACCOUNTS AND INVESTMENTS**

Section 1. **Checks, Notes and Contracts.** The Board is authorized to select the banks or depositories it deems proper for the funds of the Corporation and shall determine who shall be authorized on the Corporation's behalf to sign checks, drafts or other orders for the payment of money, acceptances, notes or
other evidences of indebtedness, to enter into contracts or to execute and deliver other documents and instruments.

Section 2. Investments. The funds of the Corporation may be retained in whole or in part in cash or be invested and reinvested from time to time in such property, real, personal or otherwise, including stocks, bonds or other securities, as the Board may deem desirable.

ARTICLE VIII
BOOKS

There shall be kept at the office of the Corporation correct books of account of the activities and transactions of the Corporation including the minute book, which shall contain a copy of the Certificate of Incorporation, a copy of these Bylaws, and all minutes of meetings of the Board.

ARTICLE IX
FISCAL YEAR

The fiscal year of the Corporation shall be determined by the Board.

ARTICLE X
INDEMNIFICATION AND INSURANCE

Section 1. Indemnification. The Corporation shall, to the fullest extent now or hereafter permitted by law, indemnify any person made, or threatened to be made, a party to any action or proceeding by reason of the fact that he or she or his or her testator was a Director, officer, employee or agent of the Corporation, against judgments, fines, amounts paid in settlement and reasonable expenses, including attorney fees. No indemnification may be made to or on behalf of any such person if (a) his or her acts were committed in bad faith or were the result of his or her active and deliberate dishonesty and were material to such action or proceeding or (b) he or she personally gained in fact a financial profit or other advantage to which he or she was not legally entitled in the transaction or matter in which indemnification is sought.

Section 2. Insurance. The Corporation shall have the power to purchase and maintain all insurance policies deemed to be in the best interest of the Corporation including insurance to indemnify the Corporation for any obligation which it incurs as a result of its indemnification of Directors, Officers and employees pursuant to Section 1 above, or to indemnify such persons in instances in which they may be indemnified pursuant to Section 1 above.
ARTICLE XI
AMENDMENTS

These Bylaws may be amended or repealed by the vote of a majority of the entire Board present at any meeting of the Board, except that an amendment of Article III section 11(c) shall require a two-thirds vote of the entire board. Any amendment or repeal of these Bylaws is authorized only at a duly called and held meeting of the Board for which written notice of such meeting, setting forth the proposed alteration, is given in accordance with the notice provisions for special meetings set forth in Article III, Section 9 of these Bylaws or, if notice of such meeting is given (and the written proposed alteration of the Bylaws given) at a meeting of the Board prior to the meeting to amend or repeal the Bylaws.

ARTICLE XII
NON-DISCRIMINATION

In all of its dealings, neither the Corporation nor its duly authorized agents shall discriminate against any individual or group for reasons of race, color, creed, sex, age, ethnicity, national origin, marital status, sexual preference, mental or physical disability or any category protected by state or federal law.

ARTICLE XIII
REFERENCE TO CERTIFICATE OF INCORPORATION

References in these Bylaws to the Certificate of Incorporation shall include all amendments thereto or changes thereof unless specifically excepted by these Bylaws. In the event of a conflict between the Certificate of Incorporation and these Bylaws, the Certificate of Incorporation shall govern.

ARTICLE XIV
DEFINITIONS

Section 1: Affiliate. An affiliate of the Corporation is a person or entity that is directly or indirectly through one or more intermediaries, controlled by, or in control of the Corporation.

Section 2: Financial Interest. A person has a Financial Interest if such person would receive an economic benefit, directly or indirectly, from any transaction, agreement, compensation agreement, including direct or indirect remuneration as well as gifts or favors that are not insubstantial or other arrangement involving the Corporation.

Section 3: Independent Director. A member of the Board who:

(a) Has not been an employee or Key Person of the Corporation or an Affiliate of the Corporation within the last three (3) years;
(b) Does not have a Relative who has been a Key Person of the Corporation or an Affiliate of the Corporation within the last three (3) years;

(c) Has not received and does not have a Relative who has received more than $10,000 in compensation directly from the Corporation or an Affiliate of the Corporation in any of the last three (3) years (not including reasonable compensation or reimbursement for services as a Director, as set by the Corporation);

(d) Does not have a substantial Financial Interest in and is an employee of, and does not have a Relative who has a substantial Financial Interest in or is an Officer of, any entity that has provided payments, property or services to, or received payments, property or services from, the Corporation or an Affiliate of the Corporation if the amount paid by the Corporation to the entity or received by the Corporation from the entity for such property or services, in any of the last three fiscal years, exceeded:

- the lesser of $10,000 or 2% of such entity’s consolidated gross revenues if the entity’s consolidated gross revenue was less than $500,000;
- $25,000 if the entity’s consolidated gross revenue was $500,000 or more but less than $10,000,000; or
- $100,000 if the entity’s consolidated gross revenue was $10 million or more;

(for the purposes of this subparagraph (d), “payment” does not include charitable contributions, dues or fees paid to the Corporation for services which the Corporation performs as part of its nonprofit purposes, or payments made by the corporation at fixed or non-negotiable rates or amounts for services received; provided, however, that such services by and to the corporation are available to individual members of the public on the same terms and such services received by the corporation are not available from another source);

(e) Is not in an employment relationship under control or direction of any Related Party and does not receive payments subject to approval of a Related Party;

(f) Is not and does not have a Relative who is a current owner, whether wholly or partially, director, officer or employee of the Corporation’s outside auditor or who has worked on the Corporation’s audit at any time during the past three (3) years; or

(g) Does not approve a transaction providing economic benefits to any Related Party who in turn has approved or will approve a transaction providing economic benefits to the Director.

Section 4: Key Person. A Key Person is a person who, except in his or her capacity as a duly-appointed Director or Officer of the Corporation:
(a) Has responsibilities, or exercises powers or influence over the Corporation as a whole similar to the responsibilities, powers, or influence of directors and officers;

(b) Manages the Corporation, or a segment of the Corporation that represents a substantial portion of the activities, assets, income or expenses of the Corporation; or

(c) Alone or with others controls or determines a substantial portion of the Corporation's capital expenditures or operating budget.

Section 5: Related Party. Persons who may be considered a Related Party of the Corporation or an Affiliate of the Corporation under this Policy include:

(a) Directors, Officers, or Key Persons of the Corporation or an Affiliate of the Corporation;

(b) Relatives of Directors, Officers, or Key Persons;

(c) any entity in which a person in (i) or (ii) has a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%;

(d) Founders of the Corporation;

(e) Substantial contributors to the Corporation (within the current fiscal year or the past five fiscal years);

(f) Persons owning a controlling interest (through votes or value) in the Corporation;

(g) Any non-stock entity controlled by one or more Key Persons.

Section 6: Relative. A Relative is a spouse or domestic partner (as defined in section 2994-A of the New York Public Health Law), ancestor, child (whether natural or adopted), grandchild, great grandchild, sibling (whether whole or half blood), or spouse or domestic partner of a child (whether natural or adopted), grandchild, great grandchild or sibling (whether whole or half blood).
Meeting of the Board of Directors  
Saturday, August 21st, 2017, 1300 EST

Directors present: Faisal Saeed Al Mutar, Aaron Louis, Michael Trollan

Officers present: Melissa Chen, Skip Winitsky

Guests present: Jay Shapiro (1512 EST)

Meeting called to order by Faisal Saeed Al Mutar at 1312 EST. Mr. Al Mutar noted that the full Board of Directors (the “Board”) of Ideas Beyond Borders (“IBB”) was in attendance.

During the meeting, a wide-ranging discussion was held, and upon motions duly made and seconded, it was unanimously

RESOLVED that the Board adopts the Conflict of Interest Policy

Further, upon a motion duly made by Faisal Al Mutar, but not seconded by Aaron Louis and Michael Trollan, it was

NOT RESOLVED that the Board adopts the Spending Policy until amendments are made and voted on at the next board meeting

Having no further business, the Board adjourned the meeting at 1740 EST.

Submitted by:
Melissa Chen
Secretary for the Board
IDEAS BEYOND BORDERS, INC.
CONFLICT OF INTEREST POLICY

ARTICLE 1
PURPOSE

The purpose of this policy (the “Policy”) is to protect the interests of Ideas Beyond Borders, Inc. (the “Corporation”) when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a Director, Officer, or Key Person of the Corporation or one of their relatives. The Corporation will not enter into any such transaction or arrangement unless it is determined by the Board in the manner described below to be fair, reasonable and in the best interests of the Corporation at the time of such determination.

This Policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to non-for-profit and charitable organizations.\(^1\)

Definitions of “Key Person,” “Related Party,” and many other terms used in this policy can be found in Article 8 below.

ARTICLE 2
RELATED PARTY TRANSACTIONS AND DUTY TO DISCLOSE

Under this Policy, if the Corporation contemplates entering into a Related Party Transaction, the Board must determine if the transaction is fair, reasonable, and in the best interests of the Corporation. A Related Party Transaction is not necessarily a prohibited transaction.

If at any time during his or her term of service a matter for decision or approval comes before the Board in which a Related Party has a Financial Interest, that Financial Interest must be promptly disclosed in writing to the Board, together with all material facts. The Board will then follow the procedures in Article 4 of this Policy.

Failure to disclose to the Board a known Financial Interest or a known potential Related Party Transaction may be grounds for removal from the Board or termination of employment by the Corporation.

\(^1\) This conflict of interest policy is designed to comply with both Federal excess benefit transaction rules (26 U.S.C. § 4958 et seq.) and New York State Not for Profit Corporation Law §§ 715 and 715-a. As a result, in some instances organizations may have to go further than would be required under either state or federal law alone to review a transaction in order to ensure that both sets of rules are satisfied.
ARTICLE 3
DISCLOSURE AND VOTING

Disclosure. Any Related Party shall disclose in good faith all material facts of his or her Financial Interest to the Board.

Non-Participation and Review. All transactions, agreements or any other arrangements between the Corporation and a Related Party, and any other transactions which may involve a potential conflict of interest, shall be reviewed by the Board. No Related Party shall vote, act, or attempt to influence improperly the deliberations on any matter in which he or she has been determined by the Board to have a Financial Interest. Any attempt to vote, act, or improperly influence deliberations by a Related Party on any matter with which such person has a Financial Interest may be grounds for removal from the Board or termination from the Corporation. All Related Parties with a Financial Interest shall leave the room while such deliberations and voting are conducted, although at the request of the Board they may provide information regarding the transaction prior to the deliberations.

Consideration of Alternate Transactions and Comparability Data. If the contemplated Related Party Transaction pertains to compensation for services or the transfer of property or other economic benefit to a Related Party, prior to entering into the transaction the Board must determine that the value of the economic benefit provided by the Corporation to the Related Party does not exceed the value of the consideration received in exchange by obtaining and reviewing appropriate comparable data, including by considering alternative transactions to the extent possible.2

Voting. The Corporation will not enter into any Related Party Transaction unless it is determined to be fair, reasonable and in the best interest of the Corporation and is approved by not less than a majority vote of the Directors present at the meeting. The Board shall document the meeting contemporaneously as described in Article 6 of this Policy.

Only Independent Directors shall vote on Related Party Transactions.

Compensation. A voting member of the Board of Directors or an Officer who receives compensation directly or indirectly from the Corporation for services or a Director serving as a voting member of any Committee whose jurisdiction includes compensation matters is precluded from voting or acting on matters pertaining to that Director’s or Officer’s compensation.

However, a voting member of the Board or any Committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the

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2 Related party transactions that are de minimis or in the ordinary course of business, or that constitute a benefit to a related party solely as a class of charitable beneficiaries if the benefit is available to all similarly situated members of that charitable class on the same terms, may be overseen by disinterested staff.

As of August 12, 2017
Corporation, either individually or collectively, may upon request of the Board or Committee provide information regarding compensation.

ARTICLE 4
AUDIT COMMITTEE REVIEW

The Board may delegate to the Audit Committee, which shall be composed solely of Independent Directors, the adoption, implementation of and compliance with this policy. The Board may delegate to the Audit review and approval of any Related Party Transaction involving a Related Party and the Corporation, as contained in this Policy; provided, however, that if the Related Party Transaction would otherwise require full Board approval, the Committee shall submit the Related Party Transaction to the Board for consideration, providing its recommendation as to whether or not to approve it.

ARTICLE 5
RECORDS OF PROCEEDINGS

The minutes of all meetings of the Board and all Committee meetings at which a Related Party Transaction is considered shall contain:

- The names of the persons who disclosed or otherwise were determined to have a potential or actual Financial Interest and/or conflict of interest, the nature of the potential or actual Financial Interest and/or conflict of interest, any action taken to determine whether a Financial Interest or conflict of interest exists, and the Board’s determination as to whether a Financial Interest and/or conflict of interest exists.

- The names of the persons who were present for deliberations and votes relating to any determinations under this Article, including whether the Related Party and any directors who are not Independent Directors left the room during any such deliberations, the content of such deliberations, including consideration of alternative transactions, and whether or not the transaction with the Related Party was approved by the Board.

- The minutes shall document contemporaneously the deliberations and determination regarding any the Financial Interest or conflict of interest.

ARTICLE 6
INITIAL AND ANNUAL WRITTEN DISCLOSURES

Prior to a Director’s initial election to the Board, or an Officer or Key Person’s employment by the Corporation, and thereafter on an annual basis, all Directors, Officers, and Key Persons shall disclose in writing to the Board:

As of August 12, 2017
(i) Any entity of which the Director, Officer or Key Person is an officer, director, trustee, voting member, owner (in whole or in part) or employee and with which the Corporation has a financial relationship; and

(ii) Any transaction in which the corporation is a participant and in which the Director, Officer or Key Person, or one of his or her relatives might have a conflicting interest.

A copy of each disclosure statement shall be kept in the Corporation’s files and made available to any Director, Officer, or Key Person upon request.

ARTICLE 7
ANNUAL STATEMENTS

Each Director, Officer, and Key Person shall annually sign and submit to the Board a statement which affirms such person: (a) has received a copy of this Policy, (b) has read and understands the Policy, and (c) has agreed to comply with the Policy.

ARTICLE 8
DEFINITIONS

• **Affiliate.** An affiliate of the Corporation is a person or entity that is directly or indirectly through one or more intermediaries, controlled by, in control of, or under common control with the Corporation.

• **Board of Directors.** The body responsible for the management of the Corporation.

• **Director.** Any voting or non-voting member of the governing board of a corporation, whether designated as a director, trustee, manager, governor, or by any other title.

• **Financial Interest.** A person has a Financial Interest if such person would receive an economic benefit, directly or indirectly, from any transaction, agreement, compensation agreement, including direct or indirect remuneration as well as gifts or favors that are not insubstantial or other arrangement involving the Corporation.

• **Independent Director.** A member of the Board who:
  o has not been an employee or a Key Person of the Corporation or an Affiliate of the Corporation within the last three years;
  o does not have a Relative who has been a Key Person of the Corporation or an Affiliate of the Corporation within the last three years;
  o has not received and does not have a Relative who has received more than $10,000 in compensation directly from the Corporation or an Affiliate of the Corporation in any of the last three years (not including reasonable compensation for services or reimbursement
for expenses reasonably incurred as a Director of the Corporation, as set by the Corporation;

- does not have a substantial Financial Interest in and is not an employee of, and does not have a Relative who has a substantial Financial Interest in or is an Officer (as defined below) of, any entity that has provided payments, property or services to, or received payments, property or services from, the Corporation or an Affiliate of the Corporation in excess of the following, as applicable: (i) the lesser of $10,000 or 2% of the entity’s consolidated gross revenue in any of the last three fiscal years if such consolidated gross revenue was less than $500,000; (ii) $25,000 if the entity’s consolidated gross revenue in any of the last three fiscal years was $500,000 or more but less than $10,000,000; or (iii) $100,000 if the entity’s consolidated gross revenue in any of the last three fiscal years was $10,000,000 or more;

- is not and does not have a relative who is a current owner, whether wholly or partially, director, officer or employee of the Corporation’s outside auditor or who has worked on the Corporation’s audit at any time during the past three years;

- is not in an employment relationship under control or direction of any Related Party (as defined below) and does not receive payments subject to approval of a Related Party; or

- does not approve a transaction providing economic benefits to any Related Party who in turn has approved or will approve a transaction providing economic benefits to the Director.

• Key Person. A Key Person is a person who, except in his or her capacity as a duly-appointed Director or Officer of the Corporation:
  - Has responsibilities, or exercises powers or influence over the Corporation as a whole similar to the responsibilities, powers, or influence of directors and officers;
  - Manages the Corporation, or a segment of the Corporation that represents a substantial portion of the activities, assets, income or expenses of the Corporation; or
  - Alone or with others controls or determines a substantial portion of the Corporation’s capital expenditures or operating budget.\(^3\)

• Officer. A person who has the authority to bind the Corporation as designated in the bylaws of the Corporation.

• Related Party. Persons who may be considered a Related Party of the Corporation or an Affiliate of the Corporation under this Policy include:
  - Directors, Officers, or Key Persons of the Corporation or an Affiliate of the Corporation;
  - Relatives of Directors, Officers, or Key Persons;
  - any entity in which a person in (i) or (ii) has a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%;

\(^3\) NTD: Consider identifying in the Policy the staff positions identified in this bullet and the preceding bullet.
- Founders of the Corporation;
- Substantial contributors to the Corporation (within the current fiscal year or the past five fiscal years);
- Persons owning a controlling interest (through votes or value) in the Corporation;
- Any non-stock entity controlled by one or more Key Persons;
- Any other person who is, or has within the last five years, been in a position to exercise substantial influence over the affairs of the Corporation.

- **Related Party Transaction.** Any transaction, agreement or any other arrangement with the Corporation or an Affiliate of the Corporation in which a Related Party has a Financial Interest. Any Related Party Transaction will be considered a conflict of interest for purposes of this Policy.

- **Relative.** A Relative is a spouse or domestic partner as defined in section 2994-A of the New York Public Health Law, ancestor, child (whether natural or adopted), grandchild, great grandchild, sibling (whether whole or half blood), or spouse or domestic partner of a child (whether natural or adopted), grandchild, great grandchild or sibling (whether whole or half blood).

Adopted by the Corporation’s Board of Directors at its meeting on August 12, 2017.
Conflict of Interest Policy Statement

I, Arthur Louis, Vice Chairman (position) affirm the following:

(i) I have received a copy of the IBB Conflict of Interest Policy. [Signature] (initial)

(ii) I have read and understand the policy. [Signature] (initial)

(iii) I agree to comply with the policy. [Signature] (initial)

(iv) I am not aware of any entity of which I am an officer, director, trustee, voting member, owner (in whole or in part) or employee and with which IBB has a financial relationship; or (ii) any transaction in which IBB is a participant and in which I or one of my relatives might have a conflicting interest. [Signature] (initial)

Signature: [Signature] Date: Dec 6, 2017
Conflict of Interest Policy Statement

I, Daniel Johnson, Treasurer, Board Member (position) affirm the following:

(i) I have received a copy of the IBB Conflict of Interest Policy. (initial)

(ii) I have read and understand the policy. (initial)

(iii) I agree to comply with the policy. (initial)

(iv) I am not aware of any entity of which I am an officer, director, trustee, voting member, owner (in whole or in part) or employee and with which IBB has a financial relationship; or (ii) any transaction in which IBB is a participant and in which I or one of my relatives might have a conflicting interest. (initial)

Signature: Daniel Johnson Date: 12/01/2017
Conflict of Interest Policy Statement

I, Faisal Saud AlMudar, President (position) affirm the following:

(i) I have received a copy of the IBB Conflict of Interest Policy. (initial)

(ii) I have read and understand the policy. (initial)

(iii) I agree to comply with the policy. (initial)

(iv) I am not aware of any entity of which I am an officer, director, trustee, voting member, owner (in whole or in part) or employee and with which IBB has a financial relationship; or (ii) any transaction in which IBB is a participant and in which I or one of my relatives might have a conflicting interest. (initial)

Signature: ___________________________ Date: 12/5/2017
Conflict of Interest Policy Statement

I, [Signature: Samuel Hershey], Board Member (position) affirm the following:

(i) I have received a copy of the IBB Conflict of Interest Policy. SH (initial)

(ii) I have read and understand the policy. SH (initial)

(iii) I agree to comply with the policy. SH (initial)

(iv) I am not aware of any entity of which I am an officer, director, trustee, voting member, owner (in whole or in part) or employee and with which IBB has a financial relationship; or (ii) any transaction in which IBB is a participant and in which I or one of my relatives might have a conflicting interest. SH (initial)

Signature: ___________________________ Date: 12-1-17
WHEREAS, the Corporation is a corporation as defined in subparagraph (a)(5) of Section 102 of the New York Not-for-Profit Corporation Law ("N-PCL"), is a charitable corporation under the provisions of Section 201 of the N-PCL and furthers a charitable purpose within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 (the "Code") and within the meaning of Section 102(3-b) of the N-PCL;

WHEREAS, the Corporation wishes to execute and to cause to be filed with the Internal Revenue Service a Form 1023 (the "Application") seeking recognition of exemption under Section 501(c)(3) of the Internal Revenue Code (the "Code");

Authorization of Application.

NOW, THEREFORE, BE IT RESOLVED, that the officers are authorized to execute and submit on behalf of the Corporation the Application and any other applications for tax exemption or tax relief, including all necessary and supporting documentation thereto, available under the Code or under the law of the State of New York;

FURTHER RESOLVED, this Resolution may be executed in counterparts, each of which when executed and delivered shall constitute an original, and delivery of an executed counterpart by facsimile or electronic mail shall be equally as effective as delivery of an original executed counterpart.

By the Board of the Corporation:

Samuel Hershey
Daniel Johnson
Aaron Louis

I (Aaron Louis)
Congratulations! The EIN has been successfully assigned.

EIN Assigned: 82-1447374

Legal Name: IDEAS BEYOND BORDERS INC

The confirmation letter will be mailed to the applicant. This letter will be the applicant's official IRS notice and will contain important information regarding the EIN. Allow up to 4 weeks for the letter to arrive by mail.

We strongly recommend you print this page for your records.

Click "Continue" to get additional information about using the new EIN.
IDEAS BEYOND BORDERS, INC. – Attachments to Form 1023

PART I: IDENTIFICATION OF APPLICANT

Part I, Item 7: Are you represented by an authorized representative, such as an attorney or accountant? If “Yes,” provide the authorized representative’s name, and the name and address of the authorized representative’s firm. Include a completed Form 2848, Power of Attorney and Declaration of Representative, with your application if you would like us to communicate with your representative.

Katherine Hughes, Attorney
Cleary Gottlieb Steen & Hamilton LLP
One Liberty Plaza
New York, NY 10006
Phone: 212-225-2895
Fax: 212-225-3999

See Form 2848, enclosed with this application.
PART IV: NARRATIVE DESCRIPTION OF YOUR ACTIVITIES

Our Mission

Ideas Beyond Borders (IBB) promotes the free exchange of ideas and defends human rights through education, building partnerships, research, and technology to counter extremist narratives and authoritarian institutions.

About IBB

Ideas are the currency through which our conscience exercises its freedom. Restricting the freedom of expression cages our ideas, and inhibits the very thing that makes us human – our conscience.

What are some borders that imprison ideas? Some are physical, such as geography and language. Others are more abstract, like government, cultural norms, and even your own self.

At Ideas Beyond Borders, we believe that ideas should not be assailed by government persecution, censorship, or prohibited by intolerance. Ideas should be free, given room to stretch their legs and run, to dig into the soil and take root, to collide with other free ideas and become something greater than the sum of their parts. In places that are hermetically sealed from open debate, human rights take a backseat. This is no coincidence. Suppressing the free exchange of ideas deprives society of adequate checks and balances, thus allowing authoritarian institutions to hoard power and control, making the task of countering extremist narratives even more difficult.

Ideas Beyond Borders is focused on giving a voice to the voiceless and spreading good ideas in places dominated by extremist narratives.

Activity 1: Campus Fellow Program

What is the activity?

IBB has launched a Campus Fellow Program in partnership with the Ayaan Hirsi Ali (AHA) Foundation. The program involves the selection of current students enrolled in U.S.
universities that would help to start conversation on their campuses about human rights, and to spur action to protect important freedoms being stifled in the United States and across the globe today.

Each fellow will be expected to plan and execute a minimum of five events that facilitate thought and discussion on their respective campus with support from the AHA Foundation/Ideas Beyond Borders team. Specific event topics will include women’s rights, LGBTQ rights, freedom of speech, freedom of religion, and more. Each fellow will be expected to participate in a monthly video meeting with program leadership to discuss upcoming events, existing hurdles and progress made.

**Who conducts the activity?**
As discussed above, the IBB team will assist fellows in planning and leading events on various topics of interest.

**When is the activity conducted?**
The Campus Fellow Program will take place throughout the year.

**Where is the activity conducted?**
Events will take place at universities throughout the United States.

**How does the activity further your exempt purposes?**
The fellows will lead events that will promote discussion of human rights issues and the free exchange of ideas, which is part of IBB’s mission.

**What percentage of your total time is allocated to the activity?**
Total staff time allocation will be approximately 30%.

**Activity 2: Islamic and Muslim Art Project ("IMAP")**

**What is the activity?**
One of the most striking aspects of current debates is the misunderstanding of Islam, perpetrated by both violent Muslim extremists and anti-Muslim bigots, as a narrow,
rule-bound entity that has an unchanging core. Yet, as discussed by the late Harvard scholar Shahab Ahmed in his book “What is Islam?”, we are all focusing excessively on the restrictive discourses within Islamic texts to the exclusion of the explorative and creative elements of Muslim civilization. Indeed, the Muslim world’s rich heritage of art, literature, philosophy, music, and dance provides a powerful alternative to narrow, legalistic, and exclusionary understandings of Islam.

The IMAP Project would highlight the works of Muslim artists and art from Muslim contexts. This project would focus on both historical and contemporary materials and use a broad understandings of Islam and Muslims.

Exhibitions of curated art would take place at partner colleges, universities, and private galleries in the United States. Works to be included would be selected by an advisory board of academic and artistic advisors. Works may include paintings and other visual arts in any media, music, literature, or similar artistic methods. A catalogue of the material may be created for each or any of the exhibitions. That catalogue may be made available as a rights-restricted digital file (PDF). All rights will remain with the artist and reproduction will not be permitted without explicit authorization of the artist or rights holder. IBB will neither secure nor retain rights to any of the materials presented.

The exhibition may also include scholarly discussions or presentations about the work presented.

Who conducts the activity?
Overall project supervision will be by IBB staff members. Volunteer curators (academics and art experts) will select the works.

When is the activity conducted?
The timeline will depend on when funding is obtained.

Where is the activity conducted?
Exhibitions will be held at partner galleries as well as colleges and universities.
How does the activity further your exempt purposes?
The program will further IBB’s goal of reaching and educating a large and diverse audience to promote a broader and more capacious understanding of Islamic and Muslim identity.

What percentage of your total time is allocated to the activity?
Total staff time allocation (pending funding) will be approximately 20%.

Activity 3: Translation Project

What is the activity?
IBB will translate articles and books about science that have been written in English into Arabic and disseminate these materials in Arabic-speaking countries.

Who conducts the activity?
IBB staff members will secure the necessary permissions and rights to the relevant materials through negotiations with the copyright holders. It is anticipated that the great majority of works will be open source “Creative Commons” license that do not require formal permission. However, an integral part of IBB’s strategy will be to actively partner with the originators of the open source content so that they are fully aware of our efforts and can aid in the distribution effort as appropriate. These relationships will be established by IBB staff members.

Translation is expected to be performed primarily by U.S.-based volunteers, but IBB may also contract with a third-party low-cost translation service. Materials will be distributed through social media, both by IBB and partner organizations.

When is the activity conducted?
We expect to begin this work in January 2018. Our goal is to translate 10 articles per month by the middle of 2018.

Where is the activity conducted?
Rights negotiation will be conducted by telephone from our offices and when necessary in person with the publishers. Translations will be performed by volunteers or
contractors at their home or office. Social media distribution will be executed by our staff at our offices in New York City.

_How does the activity further your exempt purposes?_
Our core mission is to disseminate ideas as widely as possible and engender conversation about those ideas. Making this information more widely available is central to our mission.

_What percentage of your total time is allocated to the activity?_
Total staff time allocation (pending funding) will be approximately 50%.

**Possible Future Activities**

As discussed below in relation to Part VIII, questions 13 and 14, in addition to any materials distributed, or activities conducted, as part of IBB’s involvement in the programs described above, IBB may also consider providing grants to domestic and foreign organizations in the future if the missions of such organizations and the programs for which IBB’s grants will be used, align with IBB’s tax-exempt purpose. IBB currently does not have plans for making any such grants available to any particular organization.

_How are IBB Activities Funded?_

IBB will be funded through contributions from the general public and from private organizations, including, but not limited to individuals, non-profit organizations, government agencies, private companies, and corporations. IBB will actively solicit individual contributions as well as public and private grant funding.
PART V: COMPENSATION AND OTHER FINANCIAL ARRANGEMENTS WITH YOUR OFFICERS, DIRECTORS, TRUSTEES, EMPLOYEES, AND INDEPENDENT CONTRACTORS

Part V, Item 3a. For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on items 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

Faisal Al-Mutar – Executive Director and Board Chair

Compensation (for role as Executive Director only): $120,000

Qualifications / Biography: Faisal Saeed Al Mutar is an Iraqi born writer, satirist, computer geek and a human rights activist. Forged intellectually in Iraq during the post-9/11 U.S. invasion, Faisal continues to believe that the best path forward for Iraq and the region is a government that respects both economic and political freedoms. Faisal is also an advocate for secularism, human rights and the free market of ideas. A big enthusiast of the intersection of technology and advocacy, Faisal is the founder of the Global Secular Humanist Movement and the Executive Director of Ideas Beyond Borders.

Average Hours Worked: 3000 per annum

Duties: As Board Chair:
- Create the strategy for the organization
- Be the principal fund raiser
- Provide dispositive guidance and direction as to program content and execution
- Recruit board members
- Chair board meetings
- Represent the organization before the press and public.

As Executive Director:
- Ensure that IBB’s mission and goals are faithfully pursued
Form 1023 - Application for Recognition of Exemption under § 501(c)(3)
Applicant: Ideas Beyond Borders, Inc. (EIN: 82-1447974)

- Supervise all staff

Aaron Louis – Board Member, Vice Chair

Qualifications / Biography: Aaron is currently the Director of Audio Visual at The Museum of Modern Art (MoMA), Vice Chairman of the Board at Ideas Beyond Borders, on the Board of Directors at 3-Legged Dog Media + Theater Group, and a freelance Producer. Aaron’s current producer credits include Think Inc.'s new documentary, ISLAM AND THE FUTURE OF TOLERANCE, featuring Sam Harris and Maajid Nawaz. The full feature documentary is directed by Jay Shapiro, co-directed by Desh Amila, and Produced by Desh Amila, Suzi Jamil, and Aaron Louis. Aaron’s past producer credits include a co-production with BAM and WNYC for RadioLoveFest entitled ISLAMOPHOBIA: A CONVERSATION, a panel debate moderated by WNYC's Brian Lehrer. Aaron was formerly the Producing Director at 3LD Art & Technology Center where credits include 3LD's co-production with The Public Theater of THE HUMAN SCALE, written/performed by Pulitzer Prize-winning Lawrence Wright, directed by Oskar Eustis (2010 New Yorker Festival); MAKING UP THE TRUTH, written/performed by “This American Life” regular Jack Hitt; SPY GARBO, the Drama Desk-nominated off-Broadway production directed by Kevin Cunningham; and the off-Broadway run of Marielle Heller’s THE DIARY OF A TEENAGE GIRL, directed by Sarah Cameron Sunde and Rachel Eckerling, now a major motion picture. Other credits include 3LD’s video design and installation in The Modern Woman gallery at The Metropolitan Museum of Art. Aaron is also the author of a number of books including the 2003 novel, “Things That Hang From Trees” and the 2006 Aviles StreetProductions screenplay adaptation. The film premiered in New Directors/New Films and SXSW and won “Best Film” in Corto Imola International Film Festival (Bologna, Italy) and “Best American Independent” in Troia International Film Festival. (Lisbon, Portugal) and was distributed by Radio London Films in 2007.

Average Hours Worked: (estimated) 120 hours per annum

[NEWYORK 3403927_12]
Board Member Duties:

- **Support and evaluate the chief executive.** The board members will work to provide the chief executive with the moral and professional support he needs to further IBB’s goals.
- **Monitor and strengthen programs and services.** The board will determine which programs are consistent with IBB’s mission and monitor their effectiveness.
- **Ensure adequate financial resources.** The board will endeavor to secure adequate resources so that IBB can fulfill its mission.
- **Protect assets and provide proper financial oversight.** The board will assist in developing the annual budget and ensuring that proper financial controls are in place.
- **Ensure legal and ethical integrity.** The board will be responsible for ensuring that legal and ethical standards are adhered to at all levels of the organization.
- **Enhance the organization’s public standing.** The board will clearly articulate the organization’s mission, accomplishments, and goals to the public and garner support from the community.

Michael Trollan, Board Member

**Qualifications / Biography:** Currently the Manager of Experience Technology at SapientRazorfish, Michael Trollan has over 20 years of experience in the advertising agency world working with Fortune 500 clients as large as Verizon, Ralph Lauren, MasterCard, Samsung, New York Stock Exchange, and many more. His projects have won a Telly award, a PR Week award, one Clio, and three nominations for Webby awards. Michael has served as Chairman and acting President of Secular Coalition for America, a D.C. nonprofit advocacy organization representing non-religious viewpoints and secular government in the United States. He has served as a founding board member of Sunday Assembly New York, and as an advisory board member and donor for Women's Education Project, a nonprofit that helps women in India to transition out of poverty into college and careers.

**Average Hours Worked:** *(estimated)* 120 hours per annum
Duties: see list of board member duties above

Samuel Hershey, Board Member

Mailing address: 11 Brayton Road, Scarsdale, NY 10583

Compensation: $0

Qualifications / Biography: Samuel Hershey is an attorney in the New York office of the law firm Cleary Gottlieb Steen & Hamilton LLP. His work focuses on litigation and restructuring, and he maintains an active pro bono practice that encompasses corporate, criminal and immigration law. From 2015 to 2016, he served as a law clerk to the Honorable Eric N. Vitaliano of the Eastern District of New York. Sam studied English and history at the University of Pennsylvania and Oxford University before receiving his J.D. from Columbia Law School.

Average Hours Worked: (estimated) 120 hours per annum

Duties: see list of board member duties above

Daniel Johnson, Board Member and Treasurer

Qualifications: As the original founder of AFS Intercultural Programs and its many subsidiaries, Dan created the company vision and culture, attracted the management team, provided overall leadership and personally guided its U.S. and international expansion to success and prominence over a 14-year period, all on internally generated capital. Dan has led the company to continuous growth while reinvesting significantly to build sizeable business value. While maintaining majority control of AFS, Dan is a firm believer in a win-win business philosophy, and created an incentive stock option plan for all full-time employees. Dan is most proud of creating at AFS a highly cooperative, highly self-responsible, caring and non-political corporate culture, where very talented individuals can work together successfully. Dan has developed significant personal expertise, both nationally and internationally, in benefit plan design, the optimal funding of
corporate liabilities, and the administration of multinational and local national supplemental benefit plans. Having a strong academic background in international business economics, Dan led AFS into international markets, doing the opportunity assessment, selecting strategic international expansion targets and capitalizing several foreign subsidiaries.

Average Hours Worked: (estimated) 120 hours per annum

Duties: see list of board member duties above

Melissa Chen – Managing Director

Qualifications: Melissa has a Bachelors and Masters degree in computational biology and worked for many years doing research at the Broad Institute of MIT and Harvard, and then as a field applications scientist for a large biotech firm. Born in Singapore and educated in conservative and religious schools there, she has always been very vocal about the necessity of free speech and secularism as a guarantor of human rights. She brings this conviction and passion to further the vision and mission of Ideas Beyond Borders.

Average Hours Worked: (estimated) 2500 per annum

Duties:
- Direct the development efforts of the organization
- Create partnerships with allied and supportive organizations
- Supervise external communications

Part V, Item 5a. Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If “Yes,” provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board.
The conflict of interest policy was adopted on August 12, 2017 at a meeting of the board of directors. A copy of the minutes from such meeting are attached hereto. In addition, we have attached a “Conflicts of Interest Policy Statement” signed by each board member, wherein the relevant director acknowledges and agrees to comply with the policy.

**PART VI: YOUR MEMBERS AND OTHER INDIVIDUALS AND ORGANIZATIONS THAT RECEIVE BENEFITS FROM YOU**

**Part VI, Item 1a.** In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If “Yes,” describe each program that provides goods, services, or funds to individuals.

As described in Part IV, the Narrative Description of Activities, IBB will participate and run programs that involve the distribution of educational materials and hosting of informational events (e.g., the events that take place in connection with the Campus Fellowship Program).

**Part VI, Item 1b.** In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If “Yes,” describe each program that provides goods, services, or funds to organizations.

As described above in Part IV, in addition to any materials distributed or activities conducted as part of IBB’s involvement in the programs described above, IBB may also provide grants to organizations in the future if the missions of such organizations and the programs for which such grants will be used, align with IBB’s tax-exempt purpose; IBB currently does not have any such arrangements in place.
PART VIII: YOUR SPECIFIC ACTIVITIES

Part VIII, Item 4a. Do you or will you undertake fundraising? Attach a description of each fundraising program.

Fundraising will take the form of soliciting private donations, which may take the form of e-mail and personal solicitations. IBB may also accept donations on its website. IBB may also hold in-person fundraising events. IBB will also apply for grants from foundations.

Part VIII, Item 4d. List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

IBB's fundraising operations will be conducted throughout the United States of America. IBB will be fundraising on its own behalf.

Part VIII, Item 10. Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If “Yes,” explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.

It is anticipated that IBB may author educational material and retain certain copyrights and trademarks associated therewith. The distribution of any such materials will be free and IBB will not be compensated for the use of its trademarks.

Pending funding IBB may also distribute the translations of existing books and/or articles whose copyright is or was held by third parties. Prior to translation and distribution, IBB will secure all necessary rights to distribute the translated materials. Our intention is to have the relevant rights donated. If a fee is to be charged by the rights holder we would raise funds for acquisition of that particular intellectual property.
we acquire and/or distribute would be made available to the audience at no charge. (See “Translation Project” above).

**Part VIII, Item 12a. Do you or will you operate in a foreign country or countries? If “Yes,” answer lines 12b through 12d.**

IBB neither currently operates nor has established plans to operate, in a foreign country; however, IBB may in the future consider hosting events to promote its mission in foreign countries in the future. Additionally, IBB may consider sending IBB personnel, including the executive director (Faisal), to foreign countries to attend or speak at conferences, if doing so would further IBB’s mission.

**Part VIII, Item 12b. Name the foreign countries and regions within the countries in which you operate.**

Currently, IBB operates within the United States and has no plans to expand to any foreign country or region.

**Part VIII, Item 12c. Describe your operations in each country and region where you operate.**

As described in Item 12a, IBB does not currently operate in any foreign country. Future operations in foreign countries may include hosting events and/or attending and speaking at conferences.

**Part VIII, Item 12d. Describe how your operations in each country and region further your exempt purposes.**

Any future events hosted by IBB or conferences attended by IBB personnel will further IBB’s exempt purposes by promoting the free exchange of ideas in countries or regions where IBB determines a need to counter extremist narratives and authoritarian institutions.
Part VIII, Item 13a. Do you or will you make grants, loans, or other distributions to organization(s)? If “Yes,” answer lines 13b through 13g.

IBB does not currently make grants, loans or other distributions to organizations. IBB may in the future make grants to organizations if such organizations and their programs align with IBB’s mission and tax-exempt purpose. It is expected that if any such grants are made, they will made primarily to fellow 501(c)(3) organizations.

Part VIII, Item 13b. Describe how your grants, loans, or other distributions to organizations further your exempt purposes.

As explained above, IBB does not currently make grants, loans or other distributions to organizations.

Part VIII, Item 13d. Identify each recipient organization and any relationship between you and the recipient organization.

As explained above, IBB does not currently make grants, loans or other distributions to organizations.

Part VIII, Item 13e. Describe the records you keep with respect to the grants, loans, or other distributions you make.

As explained above, IBB does not currently make grants, loans or other distributions to organizations.

Part VIII, Item 13g. Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

As explained above, IBB does not currently make grants, loans or other distributions to organizations. If IBB were to ever make a distribution to an organization (i.e., a charitable grant), we would meet in person and/or conduct extensive video conference...
meetings with representatives from the organization. IBB would further require reports regarding the programs for which IBB's funds were/will be utilized.

**Part VIII, Item 14a.** Do you or will you make grants, loans, or other distributions to foreign organizations. If “Yes,” answer lines 14b through 14f.

IBB does not currently make grants, loans, or other distributions to foreign organizations. IBB may in the future consider making grants to foreign organizations, provided that such foreign organizations and their programs align with IBB's tax-exempt purpose. Moreover, if IBB were contemplating making any such grant, IBB's U.S. advisors would be consulted to ensure that the arrangement is in compliance with any applicable laws and regulations.

**Part VIII, Item 14b.** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.

IBB currently has no plans in place to donate to foreign organizations.

**Part VIII, Item 14d.** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If “Yes,” describe how you relay this information to contributors.

In all of IBB's presentations to donors and the general public we make it clear how we will use our funding in both very specific and general terms. The information is also presented on our website, fund raising materials, and other communications. IBB will also make clear that IBB has the sole authority to make these decisions, and that any such decisions will be consistent with board guidance and IBB's tax-exempt purpose.

**Part VIII, Item 14e.** Do you or will you make pre-grant inquiries about the recipient organization? If “Yes,” describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.
IBB does not presently intend to make charitable grants. If IBB were to make a grant in the future, we would conduct a vigorous examination of the entity, its financial status, organizational strength and tax-exempt status to ensure that IBB’s resources are used in a manner that is consistent with our tax-exempt purpose and in compliance with all applicable U.S. and non-U.S. laws and regulations.

Part VIII, Item 14f. Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If “Yes,” describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.

As mentioned above, IBB does not presently intend to make charitable grants. If IBB were to ever make a distribution to a foreign organization in the form of a charitable grant, we would meet in person and/or conduct extensive video conference meetings with representatives from the organization. In addition, we would use trusted advisors in the region to conduct site visits and review the organization. Prior to making such grant, IBB would develop (in consultation with its advisors) guidelines and procedures designed to ensure that IBB’s resources will be used in a manner that is consistent with IBB’s tax-exempt purpose and that IBB’s provision of such resources to an organization is in compliance with all applicable laws. All IBB personnel will be made aware of, and be required to comply with, these guidelines and procedures.
PART IX: FINANCIAL DATA

Income Statement, Item 23: Any expense not otherwise classified, such as program services

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Expenses</td>
<td>$323,806</td>
</tr>
<tr>
<td>Other Overhead</td>
<td>$21,722</td>
</tr>
<tr>
<td>Healthcare &amp; Benefits</td>
<td>$71,996</td>
</tr>
<tr>
<td>Telecommunications &amp; IT</td>
<td>$6,558</td>
</tr>
<tr>
<td>Insurance</td>
<td>$4,775</td>
</tr>
<tr>
<td>Research Fees</td>
<td>$1,295</td>
</tr>
<tr>
<td>Software and Subscriptions</td>
<td>$5,550</td>
</tr>
<tr>
<td>Travel and Conferences</td>
<td>$34,500</td>
</tr>
<tr>
<td>Other consultants</td>
<td>$51,500</td>
</tr>
<tr>
<td>Other program expenses</td>
<td>$125,860</td>
</tr>
</tbody>
</table>

Balance Sheet, Item 8: Depreciable and depletable assets

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computers</td>
<td>$1,065.89</td>
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</tbody>
</table>